

INTERNATIONAL AND EUROPEAN TAX LAW

CASE STUDY: Introduction to International and European Tax Law

A, a US individual, wants to make business in Poland. However, he is not familiar with the Polish market, therefore he cooperates with his German friend B and they establish a German company C, which invests in Poland by acquiring shares in the Polish company D.

A is concerned about the tax consequences back home, i.e. in the USA, and asks you to make a research into the applicable tax provisions.